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STATUTORY INSTRUMENTS

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**2022 No. 239**

**CORPORATION TAX  
CAPITAL GAINS TAX**

The Disregard and Bringing into Account of Profit  
and Losses on Derivative Contracts Hedging  
Acquisitions and Disposals of Shares Regulations 2022

<i>Made</i>	- - - -	<i>7th March 2022</i>
<i>Laid before the House of Commons</i>	- -	<i>9th March 2022</i>
<i>Coming into force</i>		<i>1st April 2022</i>

THE DISREGARD AND BRINGING INTO ACCOUNT  
OF PROFIT AND LOSSES ON DERIVATIVE  
CONTRACTS HEDGING ACQUISITIONS AND  
DISPOSALS OF SHARES REGULATIONS 2022

1. Citation, commencement and effect
  2. Amendment of the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
  3. Amendment of the Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002
- Signature  
Explanatory Note